IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE EIGHTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

A N D

THE HON'BLE MR JUSTICE B.SESHASAYANA REDDY

WRIT PETITION NO : 22686 of 2004

Between:

M/s. Sri Lakshmi Venkateswara Rice & Flour Mill,

Chintalapudi - 534 460, West Godavari District,

Rep. by its Managing Partner Mr. M. Satyanarayana.

..... PETITIONER

A N D

1. The Commissioner of Commercial Tax,

Andhra Pradesh, Office of the Excise & Commercial Tax Building,

Opposite Gandhi Bhavan, Nampally, Hyderabad.

2. The Deputy Commissioner (Commercial Taxes), Eluru Division,

Eluru, West Godavari District.

3 The Commercial Tax Officer, Eluru Circle, Eluru, West Godavari District.

..... RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to pass an order or orders or direction or an appropriate writ more particularly one in the nature of Writ of Mandamus impeaching the Judgment of the Andhra Pradesh Sales Tax Tribunal in T.A.No.423 of 97 dated 21-7-2000 (reported in 34 APSTJ at Page No. 153) by declaring the same as per incruriam, bad law, violative of Judicial discipline, in nullity and not having binding force and consequently set aside revised orders R.F.No.40/2003-04 dated 18-3-2004 passed by the 2nd respondent and pass such other order or orders as this court may deems fit and proper in the interest of justice.

Counsel for the Petitioner : MR.P.BALAJI VARMA

Counsel for the Respondents GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

O R D E R :

Having heard the learned counsel for the petitioner as also learned Government Pleader for the Respondents-Department, we are of the view that as the petitioner has efficacious alternative remedy of appeal provided for under section 21 {1} of the Andhra Pradesh General Sales Tax Act, against the order impugned. We are not inclined to entertain the instant writ petition leaving it open to the petitioner to avail of the said remedy of appeal.

For the said reason, we have not considered necessary to consider the contentions raised or to refer to the various facts averred in the writ petition, all questions are accordingly left open.

Writ Petition is accordingly dismissed at the admission stage. No order as to costs.

M. H. S. ANSARI, J.

DECEMBER 8th, 2004.

I S L. ----------

B. SESHASAYANA REDDY, J.

To

1. The Commissioner of Commercial Tax, Andhra Pradesh, O/o.Excise and Commercial Tax Building, Opp: Gandhi Bhavan, Nampally, Hyderabad.

2. The Deputy Commissioner (Commercial Taxes), Eluru Division, Eluru, W.G. District.

3. The Commercial Tax Officer, Eluru Circle, Eluru, W.G.District.

4. TWO CCs to Government Pleader for Commercial Tax, High Court Buildings, High Court of A.P., Hyderabad (OUT)

5. TWO CD Copies